

Report Date: 21 Feb 2014

**Summary Report for Individual Task
805A-36B-3029
Review Detailed Expenditure Reports
Status: Approved**

DISTRIBUTION RESTRICTION: Approved for public release; distribution is unlimited.

DESTRUCTION NOTICE: None

Condition: You are scheduled to deploy to an area requiring immediate accounting support and have the requirement to audit Fund Control Records (FCR) and/or reconcile Un-liquidated Obligation transactions. You have access to: 1. AR 37-49, Budgeting, Funding, and Reimbursement for Base Operations Support of Army Activities. 2. DFAS-IN Reg 37-1, Finance and Accounting Policy Implementation. 3. DFAS-IN Manual 37-100-FY, The Army Management Structure. 4. DoD Financial Management Regulation 7000.14-R, Volume 3, Budget Execution - Availability and Use of Budgetary Resources. This task should not be trained in MOPP.

Standard: Examine a Detail Expenditure Report with a 100% accuracy by: 1. Reviewing format and description data on the Detail Obligation Report (DOR). 2. Posting obligation transaction(s) to the Fund Control Record (FCR). 3. Verifying the DOR, Non-Stock Fund Orders and Payables (NSFOP) and the General Fund Delinquent Obligation listing. 4. Reviewing any outstanding commitments on the FCR to verify they are valid and file listings, with comments. 5. Correcting listing and make appropriate system input. 6. Forwarding listing memos attached to the accounting function.

Special Condition: None

Safety Level: Low

MOPP: Never

Task Statements

Cue: You are scheduled to deploy to an area requiring immediate accounting support.

DANGER

None

WARNING

None

CAUTION

None

Remarks: None

Notes: None

Performance Steps

1. Review format and description of data on the DOR.

a. First Line:

- (1) Title of listing.
- (2) Period of listing.
- (3) PD - Program Director.
- (4) Actv - Activity.
- (5) Acct. Class - Accounting Classification.

b. Second Line: Functional Area.

c. Third Line:

- (1) Day - The day the transaction processes into the records.

(2) TAA - T/A Code: The first two positions define a type of transaction, and furnish instructions to the system for processing. The third digit identifies the source of input as follows:

- (a) DO Input.
- (b) Supply Input.
- (c) Process Creations.

- (3) FAC - Fiscal Action Code.

(4) BLK - Block Number. A control number the DO assigns to track documents as they flow through the Accounting Division.

- (5) Document Number - The Standard Document Number (SDN) used to identify the specific transaction.

- (6) Commitment Item.

- (7) YR - Use only when transactions pertain to prior year funds.

- (8) CSR - Change in selected resources. (Expenses Only, (TA 32 and 61)).

- (9) Direct Obligation - Obligations relate to direct mission affecting DOA.

- (10) Funded Obligation - Obligations incurred based on FRA.

- (11) Automatic Obligation - Obligations incurred based on ARA.

- (12) Non-Financial Obligations - Funds that are not received from our funding sources to support the obligation.

(13) CR-RTN-MEMO - Indicates a creditable return to supply sources; the customer receives funding authority based on the credit. This normally increases the available funds for the particular activity.

(14) CIV Man-hours - Man-hours for applicable Commitment Items.

(15) Number Employees Paid - applies to civilian pay Commitment Items.

2. Post the obligation transaction(s) to the fund control record.

3. Verify the following:

a. Detail Obligation Report (DOR):

(1) Adjust commitment amounts, based on obligation adjustments and/or final payments, if applicable.

(2) Research all obligation transactions that do not have a corresponding commitment amount, based on the document reference number (DRN).

(3) Reconcile the year-to-date (YTD) totals to the fund control record(s). The YTD obligation totals, plus commitments, minus the funding target, equals the uncommitted balance.

(4) Submit a transmittal memorandum to the accounting office listing discrepancies, if applicable and prepare correction documents if required.

b. Non-Stock Fund Orders and Payables (NSFOP) listing:

(1) Identify transactions on the monthly Non-Stock Fund Orders and Payables (NSFOP) listing that are not on the fund control record.

(2) Identify transactions NOT on the monthly Non-Stock Fund Orders and Payables (NSFOP) listing and on the fund control record.

(3) Correct the fund control record(s) and/or submit a discrepancy transmittal memorandum to the accounting function.

c. General Fund Delinquent Obligation listing:

(1) Perform a joint reconciliation with the supported organizations of the General Fund Delinquent Obligation listing to the supporting documentation and annotate any discrepancies.

(2) Perform a joint reconciliation with the supported organizations of the General Fund Liquidation/ Final Indicator Adjustment and Impact Listing to the supporting documentation and annotate any discrepancies and prepare correction documents.

(3) Perform a joint review with the supported organizations of the NSFOP listing to the fund control record to ensure all known obligations have been recorded.

4. Review any outstanding commitments on the fund control records to verify they are valid and file listings, with comments.

5. Correct listings and make appropriate systems input.

6. Forward listing memo's attached to the accounting function.

(Asterisks indicates a leader performance step.)

Evaluation Guidance: Score the Soldier GO if all performance measures are passed (P). Score the Soldier NO GO if any performance measure is failed (F). If the Soldier fails any performance measure, show what was done wrong and how to perform it correctly.

Evaluation Preparation: This task can be evaluated by use of the performance measures as listed. This method of evaluation is appropriate if the Soldier performs the task on the job. Allow the Soldier to practice until the Soldier feels qualified and prepared for the evaluation. Then have the Soldier perform the task, using the materials listed in the CONDITIONS statement above. Score the Soldier "PASS" or "FAIL" as determined by the performance.

PERFORMANCE MEASURES	GO	NO-GO	N/A
1. Reviewed format and description of data on the DOR.			
2. Posted the obligation transaction(s) to the fund control record.			
3. Verified the Detail Obligation Report, Non-Stock Fund Orders and Payables listing and the General Fund Delinquent Obligation listing.			
4. Reviewed any outstanding commitments on the fund control records to verify they are valid and file listings, with comment.			
5. Corrected listings and made appropriate systems input.			
6. Forwarded listing memo's attached to the accounting function.			

Supporting Reference(s):

Step Number	Reference ID	Reference Name	Required	Primary
	AR 37-49	BUDGETING, FUNDING, AND REIMBURSEMENT FOR BASE OPERATIONS SUPPORT	No	No
	DFAS-IN REG 37-1	Finance and Accounting Policy Implementation.	No	No

Environment: Environmental protection is not just the law but the right thing to do. It is a continual process and starts with deliberate planning. Always be alert to ways to protect our environment during training and missions. In doing so, you will contribute to the sustainment of our training resources while protecting people and the environment from harmful effects. Refer to FM 3-34.5 Environmental Considerations and GTA 05-08-002 ENVIRONMENTAL-RELATED RISK ASSESSMENT. Environmental protection is not just the law but the right thing to do. It is a continual process and starts with deliberate planning. Always be alert of ways to protect our environment during training and missions. In doing so you will contribute to the sustainment of our training resources while protecting people and the environment from harmful effects.

Safety: In a training environment, leaders must perform a risk assessment in accordance with FM 5-19, Risk Management. Leaders will complete a DA Form 7566 COMPOSITE RISK MANAGEMENT WORKSHEET during the planning and completion of each task and sub-task by assessing mission, enemy, terrain and weather, troops and support available-time available and civil considerations, (METT-TC). Note: During MOPP training, leaders must ensure personnel are monitored for potential heat injury. Local policies and procedures must be followed during times of increased heat category in order to avoid heat related injury. Consider the MOPP work/rest cycles and water replacement guidelines IAW FM 3-11.4, Multiservice Tactics, Techniques, and Procedures for Nuclear, Biological, and Chemical (NBC) Protection, FM 3-11.5, Multiservice Tactics, Techniques, and Procedures for Chemical, Biological, Radiological, and Nuclear Decontamination. Everyone is responsible for safety. A thorough risk assessment must be completed prior to every mission or operation.

Prerequisite Individual Tasks : None

Supporting Individual Tasks : None

Supported Individual Tasks : None

Supported Collective Tasks :

Task Number	Title	Proponent	Status
14-8-8032	Conduct Resource Management Operations	14 - Finance (Collective)	Approved

14-8-0007	Monitor Disbursing Support	14 - Finance (Collective)	Approved
14-8-8033	Account for Theater Resources	14 - Finance (Collective)	Approved

ICTL Data :

ICTL Title	Personnel Type	MOS Data
36B - Financial Management Technician - SL3	Enlisted	MOS: 36B, Skill Level: SL3